

Exhibit 15

Re: Valsartan-HCTZ Bid Analysis

From: Chris Keith <chris.keith@solcohealthcare.com>
To: David Ayres <david.ayres@solcohealthcare.com>
Date: Wed, 26 Apr 2017 21:35:08 +0000

Great, thanks. If we can only get one, I would really like Bob Breetz's input since he told us how surprised he was to see how aggressive suppliers were on the recent bid. Plus his pricing would be the most recent of the three.

Chris

Chris Keith
Senior Vice President, Marketing and Business Development
Solco Healthcare US
cell: (314) 651-3647
email: chris.keith@solcohealthcare.com

From: David Ayres <david.ayres@solcohealthcare.com>
Date: Wednesday, April 26, 2017 at 5:24 PM
To: Chris Keith <chris.keith@solcohealthcare.com>
Subject: RE: Valsartan-HCTZ Bid Analysis

Chris, Matthew is making calls to see what he can find out as we discussed. Hopefully have something in the morning.

Thanks,
Dave

From: Chris Keith [mailto:chris.keith@solcohealthcare.com]
Sent: Wednesday, April 26, 2017 4:41 PM
To: David Ayres <david.ayres@solcohealthcare.com>
Subject: FW: Valsartan-HCTZ Bid Analysis

Hi Dave,

Below is the email/analysis I sent to Hai and Jun yesterday regarding the past bids for Valsartan-HCTZ. As I mentioned to you on the phone today, Mr. Chen is not satisfied with our share and wants us to target 40%! Therefore, I would really appreciate it if you would have Matthew contact Walgreens, Econdisc and RxSS as soon as possible to provide me some market pricing so that we can put together pricing needed to win the business. In turn, Mr. Chen has promised Hai that he would lower our COGS.

Once I receive pricing I will provide Hai and estimated bid price that I think we would need to win the business, along with an adjusted COGS from Mr. Chen to maintain similar margins.

Thanks.
Chris

Chris Keith
Senior Vice President, Marketing and Business Development
Solco Healthcare US
cell: (314) 651-3647
email: chris.keith@solcohealthcare.com

From: Chris Keith <chris.keith@solcohealthcare.com>
Date: Tuesday, April 25, 2017 at 4:28 PM
To: Hai Wang - SOLCO <hai.wang@solcohealthcare.com>
Cc: Jun Du <jun.du88@gmail.com>
Subject: Valsartan-HCTZ Bid Analysis

Hello Hai,

Per your request, I have revisited the bids we have participated in the last six months that have included Valsartan-HCTZ. During this time, we bid the product to nine different customers with no wins and one offer (Winn Dixie) still pending.

The issue that we are facing is not that we cannot be competitive in this space, but that we are limited by how low we can bid due to having Red Oak's business for this product. Solco currently has the Red Oak award for Caremark and Cardinal. This presents a growth problem for two reasons: (1) Our terms and conditions agreement with Red Oak states that they have to have the lowest price and aside from this aspect (2) Having the Cardinal business would make it very risky for us to bid other wholesalers/distributors a lower price because of the transparency of pricing among these customers. In other words, if we priced a wholesaler or distributor lower than Cardinal, Cardinal would soon find out because that customer would more than likely sell below Cardinal to win business for themselves, thus exposing our pricing.

As you can see from our recent bids, we were aggressive in going after Econdisc, Walgreens, ABC and Optum Rx providing them the equivalent of Red Oak's net pricing, but unfortunately, we did not win. As for the other bids, I feel that we gave them bid pricing that was appropriate based on their size and comparison to the primary awards that we do have.

While the IMS data from December 2016 shows that we have 11.0% market share, I am calculating that as of March 2017, we should have approximately 24.2%. The drivers (customers) behind our share are: (1) Red Oak; (2) Walmart; (3) OptiSource, (4) Publix and (5) Premier Distributor Group. I calculated our March 2017 market share by determining the amount of tablets per strength we sold for the month of March 2017 and divided that total by the total number of tablets within the market for Valsartan-HCTZ for the month of December 2016, as reported by IMS. Unfortunately, when the latest IMS data (March 2017) comes out in about one week, it will more than likely list our share around 17% since Walmart does NOT report its sales to IMS.

I think we need to discuss as a team as to how to best move forward in gaining additional share for this product. Please let me know if you would like me to schedule a meeting with you, me and Dave.

Regards,
Chris

Chris Keith
Senior Vice President, Marketing and Business Development
Solco Healthcare US
cell: (314) 651-3647
email: chris.keith@solcohealthcare.com